



# **Departmental Business Plan and Outlook**

**Audit & Management Services**

**2003-04 & 2004-05**

Plan Date:  
**January 20, 2004**

# TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY</b>	<b>Page 3</b>
--------------------------	---------------

<b>I. INTRODUCTION</b>	<b>Page 4</b>
------------------------	---------------

**Department Purpose/Mission Statement**  
**Department Description**  
**Organization and Staffing Levels**  
**Fiscal Environment**  
**Business Environment**  
**Critical Success Factors**  
**Future Outlook**

<b>II. THE PLAN</b>	<b>Page 9</b>
---------------------	---------------

**Goals:**

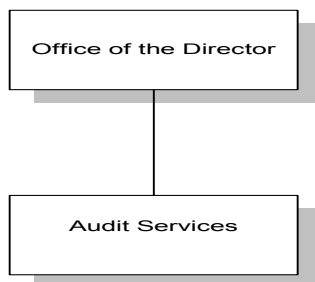
- **ES1: Enable County departments and their service partners to deliver quality customer service.**
- **ES2: Enhance community access to reliable information regarding services and County government issues.**
- **ES5: Attract, develop and retain an effective, diverse and dedicated team of employees.**
- **ES8: Ensure the financial viability of the County through sound financial management practices.**

## APPENDIX

## **EXECUTIVE SUMMARY**

Audit and Management Services (AMS) conducts operational, compliance, performance, information technology (IT) and financial audits of County operations and external companies, contractors and grantees. AMS also performs special examinations and reviews at the request of the Mayor, Board of County Commissioners, and County Manager's Office. The Department provides guidance to operating departments in selecting external auditors, establishing internal controls, and other audit-related matters. AMS also furnishes staff support to law enforcement agencies and external auditors of the County.

### **Audit & Management Services**



#### ***Summary of major accomplishments or milestones anticipated for the fiscal year:***

- Issue 50 or more audit reports aimed at improving efficiency and effectiveness of County operations.
- Fill the Deputy Director position.
- Develop a department procedures manual.
- Implement department website.

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**Signature**  
**Department Director**

## **INTRODUCTION**

### **Department Purpose/Mission Statement**

Audit and Management Services (AMS) performs audits to identify opportunities to improve performance and foster accountability while promoting a more efficient, effective and ethical County government.

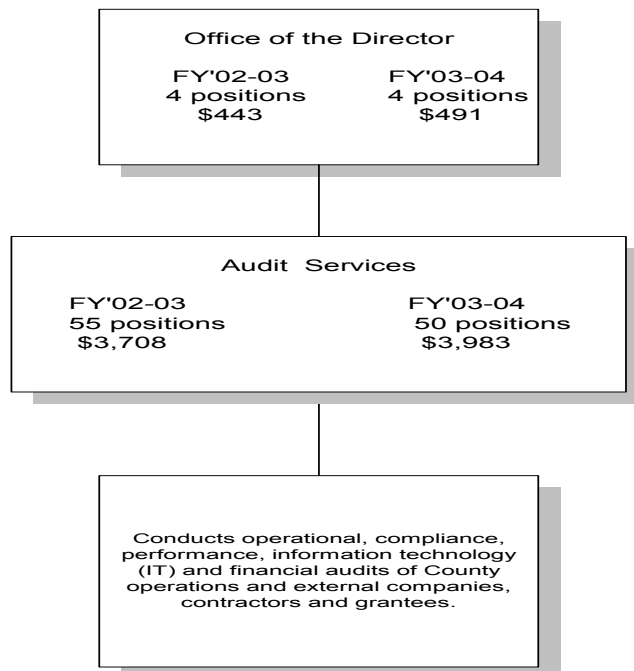
### **Department Description**

AMS conducts operational, compliance, performance, information technology and financial audits of County operations and external companies, contractors and grantees. Objectives are to assess the adequacy of internal controls, appraise resource management and determine compliance with procedures, contract terms, laws and regulations. AMS also performs special examinations and reviews at the request of the Mayor, Board of County Commissioners, and County Manager's Office. The Department provides guidance to operating departments in selecting external auditors, establishing internal controls, and other audit-related matters. AMS also furnishes staff support to law enforcement agencies and external auditors of the County.

## Organization and Staffing Levels

### Audit & Management Services

(All Dollars in Thousands)



*Discussion of major programs and changes in staffing levels and organization from the prior year, and performance impacts of these changes:*

- Lost 5 audit positions, which will impact the Department's ability to adequately address significant County-wide risks.
- Due to the Residency Ordinance, the Department has been negatively impacted in hiring quality audit staff at the upper management level.

## Staffing Levels

Functional Unit	FY 2002-03 Budget (Prior Year)	FY 2003-04 Budget (Current Year)
Office of the Director	4	4
Audit Services	55	50
Total	59	54

## Fiscal Environment

### Revenues and Expenditures by Fund

(All Dollars in Thousands)

	Total Annual Budget		
	Prior Fiscal Year 2002-03 Actual	Current Fiscal Year 2003-04 Budget	Projection as of December 2003
<b>Revenues</b>			
General Fund	\$ 1,985	\$ 3,374	\$ 3,374
Charges for Audit Services	1,150	1,100	1,100
Tax Recoveries	850	-	-
Carryover	87	-	-
<b>Total</b>	\$ 4,072	\$ 4,474	\$ 4,474
<b>Expense</b>			
Salary & Fringes	3,838	4,201	4,201
Other Operating	195	240	215
Capital	39	33	58
<b>Total</b>	\$ 4,072	\$ 4,474	\$ 4,474

**Equity in pooled cash (for proprietary funds only)**

<b>Fund/ Subfund</b>	<b>Prior FY Beginning Year Actual</b>	<b>Prior FY __ Year end Actual (Est.)</b>	<b>Current FY __ Year-end Budget</b>
	N/A	N/A	N/A
<b>Total</b>	N/A	N/A	N/A

*Discussion of major funding sources, major variances in revenues and expenditures from prior years, and significant in-kind services, including performance impacts:*

Carryover funds were depleted during fiscal year 02-03 due to decreases in general funding over the past three years. Tax recoveries were a non-recurring revenue source in fiscal year 02-03, which has been compensated by an increase in general funds in the current fiscal year. Additional funding for the current fiscal year is also provided by proprietary departments for various audit processes as follows: Aviation (\$400,000), Miami-Dade Housing Agency (MDHA) (\$100,000), Seaport (\$100,000), Solid Waste Management (\$100,000) and Water and Sewer Department (WASD) (\$400,000).

## **Business Environment**

*Summary of department business environment, including competition analysis, if applicable:*

The Department not only audits County functions, but also reviews contractors doing business with the County and recipients of County funds. Limited resources have an impact in our ability to address all risks outside the County. As a result, our reviews generally encompass three-year cycle of operations.

## **Future Outlook**

*Brief discussion of future year task/activities/programs required to achieve Strategic Plan objectives:*

- Increase number of staff that are certified public accountants and certified internal auditors.
- Encourage staff to further their educational development through attainment of advanced credentials.
- Upgrade department computers (laptops and software) to enhance audit efficiency and effectiveness.



## THE PLAN

### Overview

Our FY 2003 – 04 business plan draws heavily on previously adopted work including the Miami-Dade County Strategic Plan. Miami-Dade County's Strategic Planning initiative is both a plan and a process. The plan provides a framework at a broad Countywide level where we want to go, how we get there, and how we measure our progress along the way. The process ensures increased communications at all levels of County government using consistent terms. These terms were incorporated in the document adopted by the Board.

- Our Countywide *Vision* communicates the community's shared vision for the best possible future for Miami-Dade County government.
- Our Countywide *Mission* statement communicates the role of our government. Miami-Dade County's mission statement is "Delivering excellent public services to address the community's needs and enhance our quality of life".
- Our *Guiding Principles* communicate to all levels of our organization the manner in which we expect all decisions, interactions and activities to be performed.
- Our *Strategic Themes* represent what we consider to be the most significant challenges and opportunities facing Miami-Dade County government.
- We have developed *Goals* across all County Departments. These goals address the County must move in to address the priority strategic themes and help guide us towards the desired future.
- For each goal we have defined a desired *Outcome* or set of outcomes that the County must achieve to be successful in accomplishing the goal. These outcomes are from the customer/community perspective (e.g. quality of service provided, customer satisfaction).
- For each outcome(s), implementing *Strategies* summarize at a broad countywide level the actions that will be taken to achieve the outcome(s).
- *Key Performance Indicators* express the County's intentions from the Strategic Plan. Associated *Key Performance Objectives* assign measurable targets and timelines to the key performance intentions while the *Performance Measure* is the specific unit of measure. Departments may develop *Additional Performance Objectives*.
- *Department Activities, Tasks or Programs* are actions or groups of actions will be undertaken by a particular department in a specific fiscal year in order to implement a strategy.

As part of the County's Strategic Plan, the Board of County Commissioners endorsed nine priority strategic themes countywide. This Department is primarily supportive of the following strategic themes:

- Ensure Miami-Dade County operates in a fiscally responsible and stable manner.
- Continuously improve the performance and capabilities of County operations by maximizing technology, fostering innovation, and increasing access to and information regarding services.
- Promote cooperation and coordination among all government services.

Supporting these themes are goals and priority outcomes critical to achieving the goals that directly relate to this department. These are provided along with the Department's Tasks, Activities, and Performance Measures for fiscal year 2004.

**Department-related Strategic Plan Goals:**

- ES1: Enable County departments and their service partners to deliver quality customer service.
- ES2: Enhance community access to reliable information regarding services and County government issues.
- ES5: Attract, develop and retain an effective, diverse and dedicated team of employees.
- ES8: Ensure the financial viability of the County through sound financial management practices.

**Department-related Strategic Plan Priority Outcomes:**

- ES1-1: Clearly-defined performance expectations and standards
- ES2-1: Easily accessible information regarding County services and programs
- ES5-2: Retention of excellent employees
- ES5-4: Workforce skills to support County priorities
- ES8-1: Sound asset management and financial investment strategies

**Departmental Business Plan and Outlook**  
**Department Name: Audit & Management Services**  
**Fiscal Years: 2003-04 & 2004-05**

**Goal ES-1:** *Enable County departments and their service partners to deliver quality customer service.*

**Outcome ES-1-1:** Clearly-defined performance expectations and standards (priority outcome)

**Strategies:**

- Develop clearly-defined customer service performance standards and expectations.

**Key Performance Indicator(s)/Objective(s)** (From Strategic Plan):

- Comprehension and application of customer service performance standards.

**DEPARTMENT PERFORMANCE OBJECTIVE(S)**

DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS			TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
	PRIOR FY 02-03 ACTUAL	TARGETS			
		FY 03-04	FY 04-05		
% of scheduled follow-up audits completed.	N/A	60%	60%	<ul style="list-style-type: none"><li>Identify and incorporate required follow-ups into annual audit plan.</li><li>Conduct follow-up audits.</li></ul>	Director/ Managers
% of reports issued within 90 days of fieldwork completion.	N/A	25%	30%	<ul style="list-style-type: none"><li>Track and hold project managers accountable for completion within designated timeframe.</li><li>Release reports within 90 days after fieldwork completion.</li></ul>	Director  Director/ Managers

**Goal ES-2:** Enhance community access to reliable information regarding services and County government issues.

**Outcome ES2-1:** Easily accessible information regarding County services and programs (priority outcome)

**Strategies:**

- Develop a Countywide communications plan to utilize County owned and controlled resources to inform the community about County services, programs and events, issues and general information.

**Key Performance Indicator(s)/Objective(s) (From Strategic Plan):**

- Not applicable.

DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 02-03 ACTUAL	TARGETS			
		FY 03-04	FY 04-05		
Provide access to audit information on website	N/A	9/30/04	N/A	<ul style="list-style-type: none"><li>▪ Use Web-based technologies to enhance accessibility and dissemination of audit information.</li><li>▪ Implement Department website by September 30, 2004.</li><li>▪ Keep information current.</li></ul>	Special Projects Administrators

**Departmental Business Plan and Outlook**  
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**Goal: ES5:** *Attract, develop and retain an effective, diverse and dedicated team of employees.*

**Outcomes:**

ES5-2: Retention of excellent employees

ES5-4: Workforce skills to support County priorities (e.g. leadership, customer service, fiscal problem-solving technology, etc.) (priority outcome)

**Strategies:**

- Develop and refine employee assessment tools that motivate employees and recognize and reward excellent job performance
- Develop training opportunities that provide employees and managers with the competencies that result in increased proficiencies.

**Key Performance Indicator(s)/Objective(s) (From Strategic Plan):**

- Lower staff turnover
- % of employees who believe that training received in the last 4 months will help improve job performance

DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 02-03 ACTUAL	TARGETS			
		FY 03-04	FY 04-05		
				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
Provide 40 hours CPE* annually.	120 hours	48 hours	40 hours	<ul style="list-style-type: none"><li>Identify staff needs and schedule training by end of second quarter.</li></ul> <p>*Continuing Professional Education</p>	Director/Managers
# of quarterly staff meetings conducted	2	4	4	<ul style="list-style-type: none"><li>Hold quarterly staff meetings to apprise staff of current developments and promote healthy exchange of ideas.</li></ul>	Director
% of evaluations completed 30 days after due date	38%	75%	90%	<ul style="list-style-type: none"><li>Schedule and conduct annual evaluations by due dates.</li></ul>	Director/Managers
Increase % of staff certified	52%	55%	60%	<ul style="list-style-type: none"><li>Provide incentive for passing exam and procure exam preparation materials.</li><li>Give hiring and promotional preference to certified individuals.</li></ul>	Director
Upgrade new auditor training	N/A	9/30/04	N/A	<ul style="list-style-type: none"><li>Keep auditor training/orientation materials current.</li><li>Formulate written procedures to aid staff development.</li></ul>	Director/Managers
Fill Deputy Director position	N/A	9/30/04	N/A	<ul style="list-style-type: none"><li>Recruit and hire Deputy Director.</li></ul>	Director

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**Goal ES8:** *Ensure the financial viability of the County through sound financial management practices.*

**Outcomes ES8-1:** Sound asset management and financial investment strategies (priority outcome)

**Strategies:**

- Conduct regular external audits and periodic internal audits

**Key Performance Indicator(s)/Objective(s) (From Strategic Plan):**

- Not applicable

DEPARTMENT PERFORMANCE OBJECTIVE(S)				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 02-03 ACTUAL	TARGETS			
		FY 03-04	FY 04-05		
Complete risk assessment analysis and develop audit plan	4 <sup>th</sup> Quarter	2 <sup>nd</sup> Quarter	2 <sup>nd</sup> Quarter	<ul style="list-style-type: none"><li>Solicit input from management staff/senior County officials and use risk-based techniques to identify high risk/high impact audit subjects in developing the audit plan.</li><li>Annually conduct at least one audit in departments with a high risk rating; for moderate to high risk, every two years; and for moderate risk, every three years.</li></ul>	Director/Managers
Complete 75% of planned audits annually or issue no less than 50 audit reports	75 Reports	55 Reports*	50 Reports	<ul style="list-style-type: none"><li>Produce constructive recommendations that promote high-impact, specific dollar savings, process improvements or cost avoidance.</li><li>Use computerized audit technology to conduct high-impact audits.</li></ul> <p>*Decrease from prior year due to greater emphasis on labor intensive audits.</p>	Director/Managers